

Article 2: Administrative Code

Division 7: City Auditor and Comptroller

§22.0701 Powers — Authority

The City Auditor and Comptroller, or his duly authorized deputy, shall, at any time, have power to examine, check and audit the accounts and records of any commission, board, department, division, office, or employee of the City; to require an accounting for all cash revenues of the City; to make and certify to an actual count of cash and securities, and to prescribe, govern and control the movements, or transfer of all cash revenues, or securities, to the custody of the City Treasurer.
(*Incorp. 1-22-1952 by O-5046 N.S.*)

§22.0702 Facsimile Signature

The Auditor and Comptroller of The City of San Diego may secure and use a facsimile signature machine and sign or countersign all warrants or checks issued in pursuance of his duties by placing a facsimile signature thereon with such machine.
(*Incorp. 1-22-1952 by O-5046 N.S.*)

§22.0703 Forgery Insurance

The Auditor and Comptroller may, with the approval of the Council of the City, secure forgery insurance protecting such officer and all funds under his control or under the control of City against all forgery resulting from or occasioned by the use of such machine, or which would not have occurred had such machine not have been so in use.
(*Incorp. 1-22-1952 by O-5046 N.S.*)

§22.0704 Forgery Insurance Premiums

The premiums on all such forgery insurance shall be a proper charge against the moneys appropriated for the support or maintenance of the said Auditor and Comptroller of The City of San Diego.
(*Incorp. 1-22-1952 by O-5046 N.S.*)

§22.0705 Taxes Collected — Payment to City Treasurer

That the Tax Collector and Tax Assessor collecting taxes for and on behalf of The City of San Diego shall pay the same monthly, as collected, to the City Treasurer of

The City of San Diego; and that on the first Monday in each month the said Tax Collector and Tax Assessor shall settle with the City Auditor for all the moneys collected during the preceding month for the City of San Diego, and pay the same to the City Treasurer, and on the same day must deliver to and file in the office of the City Auditor a statement under oath showing:

- (a) An itemized account of all his transactions and receipts since the last settlement, which accounts must show the amount collected for and on behalf of the City of San Diego for each fund or district or purpose extended on the assessment book; and
- (b) That all money collected by him as Tax Collector and as Tax Assessor has been so paid to the City Treasurer.

(Incorp. 1-22-1952 by O-5046 N.S.)

§22.0706 Deposit of Public Moneys

Every department, office, or institution of The City of San Diego, which receives money directly from the public, or otherwise, on behalf of the City shall deposit the same daily with the Treasurer, except as provided in this section.

- (a) The following departments of the City government shall deposit with the City Treasurer any sums collected for and on behalf of the City from the following specified sources, at least every Monday and Friday:

Park and Recreation Department

- (1) Golf course fees.
- (2) Lake fishing and boating fees.

Engineering Department

- (1) Fees received by Permit Section.
- (2) Fees received by Survey Section.

When a legal holiday falls on a Monday, receipts herein required to be deposited on Monday shall be deposited on Tuesday following. When a legal holiday falls on a Friday, receipts herein required to be deposited on Friday shall be deposited on the preceding Thursday.

- (b) The following departments of the City government shall deposit with the City Treasurer any sums collected for or on behalf of the City from the following specified sources at least once each week, but in any event no later than seven days after receipt:

Park and Recreation Department

- (1) Facilities rental fees.
- (2) Spanish Village lease fees.
- (3) All Recreation Division registration fees.
- (4) All fees for the Contractual and Recreation Promotion Fund.
- (5) Balboa Park leases and rentals.
- (6) Mission Bay leases and rentals.
- (7) Cultural and Recreational Promotional Trust Fund receipts.
- (8) City pools admission fees.
- (9) Boat registration and mooring permit fees, Mission Bay.
- (10) Recreation and community center fees.

General Services Department.

Any and all fees and revenues collected on City-owned or operated airports.

Police Department

- (1) Fingerprinting service fees.
- (2) Parking meter hood rentals.
- (3) Copy fees for traffic accident, arrest and crime reports.

Fire Department

Bicycle licenses.

Library Department

- (1) Bookmobiles.
- (2) Branch libraries.

Water Utilities Department

Service charges, fees and other receipts at the Chollas Operations Center.

Real Estate Assets Department

- (1) Mt. Hope Cemetery.

San Diego Stadium

- (c) Notwithstanding the foregoing provisions, any officer required to pay into the City Treasury taxes, fees, or other moneys collected by him for or on behalf of the City may in his discretion pay such money to the said Treasurer daily, without making any account of the sources from which the amount was collected; and the Treasurer and Auditor shall credit such officer with the amount so paid in without apportioning the same to any specific fund. Such officer shall, however, notwithstanding such payment, make the regular settlements and accounts of his collections monthly, as under the Charter provided; and upon such settlements shall be credited with all amounts so paid to the Treasurer and not included in his resettlements as so much cash.

(Amended 7-25-1994 by O-18088 N.S.)

§22.0707 Penalty

A Tax Collector, refusing or neglecting for a period of five (5) days to make the payments and settlements required by this ordinance and by the laws of the State of California, shall be liable for the same penalties provided by law for the settlement of other taxes and is liable for the full amount of taxes charged upon the assessment roll.
(Incorp. 1-22-1952 by O-5046 N.S.)